

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re	Chapter 11
MALLINCKRODT, PLC, <i>et al.</i> ,	Case No. 20-12522 (JTD)
Debtors. ¹	(Jointly Administered)
<hr/>	
ATTESTOR LIMITED and HUMANA INC.,	
Appellants,	
v.	Case No. 21-cv-01093 (LPS)
MALLINCKRODT, PLC, <i>et al.</i> ,	
Appellees.	

**APPELLANTS' STATEMENT OF ISSUES ON
APPEAL AND DESIGNATION OF ITEMS TO BE
INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Appellants Attestor Limited, on behalf of itself and its affiliated entities, including Avon Holdings I, LLC (collectively, “Attestor”), and Humana Inc. (“Humana”) respectfully submit the following: (i) statement of issues to be presented on appeal from the *Order* (D.I. 3406) (the “Order”), sustaining the

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://restructuring.primeclerk.com/Mallinckrodt>. The Debtors’ mailing address is 675 McDonnell Boulevard, Hazelwood, Missouri 63042.

Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) (D.I. 2165), entered on July 23, 2021, by the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”), and the oral bench ruling issued by the Bankruptcy Court in connection with the Order, as so ordered at D.I. 3405; and (ii) designation of items to be included in the record on appeal.

I. Statement of Issues to be Presented on Appeal.

The Appellants submit the following statement of issues on appeal:

1. Whether the Bankruptcy Court erred when it disallowed Appellants’ claims on a claims objection under Bankruptcy Rule 502(b) applying *In re Allegheny International, Inc.*, 954 F.2d 167 (3d Cir. 1992), where Appellants were not permitted to introduce evidence regarding the validity of their claims, and where the proofs of claim and the response to the claims objection provided fair notice of the basis of those claims.

2. Whether the Bankruptcy Court erred when it preemptively denied Appellants leave to amend by applying the legal standard for new, late-filed claims, rather than the standard for amended claims, where Appellants filed claims against certain Debtors and only sought to add particularity to the factual allegations as to those Debtors.

3. Whether the Bankruptcy Court erred when it held that Appellants could not demonstrate excusable neglect to assert late-filed claims even though Appellants

timely asserted claims evidencing an intention to hold the Debtors' estates liable, the Debtors had notice of Appellants' claims, any claim would not have resulted in additional burden or delay, and the Debtors would not have been prejudiced by an amendment or late-filed claim.

II. Designation of Items to be Included in the Record on Appeal.

The Appellants submit the following designation of items to be included in the record on appeal (including any exhibit, annex, or addendum thereto):

Docket Entries and Other Items				
	Document	Docket	Filing/ Service Date	D.I. No.
1	Motion of Debtors for Interim and Final Orders (A) Authorizing Continued Use of Existing Cash Management System, Including Maintenance of Existing Bank Accounts, Checks, and Business Forms, (B) Authorizing Continuation of Existing Deposit Practices, (C) Waiving Certain U.S. Trustee Guidelines, (D) Authorizing Continuation of Intercompany Transactions, and (E) Granting Superpriority Status to Postpetition Intercompany Claims	20-12522	10/12/20	23
2	Declaration of Stephen A. Welch, Chief Transformation Officer, in Support of Chapter 11 Petition and First Day Motions	20-12522	10/12/20	128
3	Order (A) Establishing Bar Dates and Related Procedures for Filing Proofs of	20-12522	11/30/20	667

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
	Claim and (B) Approving Form and Manner of Notice Thereof			
4	Affidavit of Service	20-12522	1/11/21	1131
5	Humana Inc.'s Joinder to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Actions	20-12522	3/16/21	1755
6	Notice of Humana Inc.'s Joinder to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as set forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Action	20-12522	3/16/21	1768
7	Debtors' Omnibus Objection to the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the	20-12522	4/5/21	1944

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
	Final Cash Collateral Order and (B) Assert Related Claims or Causes of Actions and to Humana Inc.'s Joinder Thereto			
8	Humana Inc.'s Reply in Support of the Motion of the Official Committee of Unsecured Creditors (1) for an Order Pursuant to Bankruptcy Rule 2004 Authorizing Discovery of the Debtors and Third Parties, and (2) for an Order Extending Period to (A) Challenge the Debtors' Stipulations as Set Forth in the Final Cash Collateral Order and (B) Assert Related Claims or Causes of Action and Humana Inc.'s Joinder thereto	20-12522	4/8/21	1987
9	Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases	20-12522	4/30/21	2157
10	Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	4/30/21	2159
11	Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	4/30/21	2165

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
12	Declaration of Randall S. Eisenberg in Support of Debtors' Motion for Scheduling Order and Objections to Claims	20-12522	5/1/21	2166
13	Notice of Service of Attestor Limited and Humana Inc.'s First Requests for Production of Documents in Connection with Contested Matters	20-12522	5/6/21	2211
14	Attestor Limited and Humana Inc.'s First Requests for Production of Documents in Connection with Contested Matters ²	20-12522	5/6/21	N/A
15	Letter from Matthew Freimuth to the Honorable John T. Dorsey, Regarding Scheduling Issues	20-12522	5/10/21	2243
16	Limited Objection of Attestor Limited and Humana Inc. to the Debtors' Motion for Entry of an Order (I) Setting an Initial Bar Date for Filing Proofs of Administrative Claim, (II) Establishing Administrative Claims Procedures, (III) Approving the Form and Manner of Filing Proofs of Administrative Claim Bar Date, and (V) Granting related Relief	20-12522	5/12/21	2276
17	Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed. R. Civ. P. 30(b)(6) and Fed. R. Bankr. P. 7030	20-12522	5/12/21	2284

² This item is attached hereto as [Exhibit A](#) pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
18	Amended Notice of Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for All Purposes in These Bankruptcy Cases	20-12522	5/14/21	2315
19	Amended Notice of Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/14/21	2316
20	Transfer of Claim[s] Other than for Security	20-12522	5/14/21	2317
21	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(B) of the Bankruptcy Code	20-12522	5/20/21	2496
22	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases	20-12522	5/20/21	2497

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
23	Opposition of Attestor Limited and Humana Inc. to the Debtors' First Omnibus Objection to "Unsubstantiated" Claims [UNDER SEAL]	20-12522	5/21/21	2512
24	Debtors' Omnibus Objection to Motions of Attestor Limited and Humana Inc. for Entry of Orders (A) Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases and (B) Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/21/21	2521
25	The Unsecured Notes Ad Hoc Group's Statement in Support of the Debtors' Omnibus Objection to Motions of Attestor Limited and Humana Inc. for Entry of Orders (A) Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in these Bankruptcy Cases and (B) Allowing and Compelling Payment of Administrative Claims Pursuant to Section 503(b) of the Bankruptcy Code	20-12522	5/21/21	2522

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
26	Notice of Service of the Debtors' Requests for Production of Documents and Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	5/26/21	2574
27	The Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ³	20-12522	5/26/21	N/A
28	The Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ⁴	20-12522	5/26/21	N/A
29	Debtors' Motion to Quash (A) Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed. R. Civ. P. 30(b)(6) and Fed. R. Bankr. P. 7030; (B) Acthar Plaintiffs' Notice of Deposition Duces Tecum of Corporate Designee(s) of Debtors; and (C) Acthar Plaintiffs' Notice of Deposition of Kathleen Breton	20-12522	5/26/21	2583

³ This item is attached hereto as **Exhibit B** pursuant to Del. Bankr. L.R. 8009-1(b).

⁴ This item is attached hereto as **Exhibit C** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
30	Attestor Limited and Humana Inc.'s Limited Objection to Debtors' Motion to Quash (A) Attestor Limited and Humana Inc.'s Notice of Deposition of Debtors Pursuant to Fed R. Civ. P. 30(b)(6) and Fed R. Bankr. P. 7030; (B) Acthar Plaintiffs' Notice of Deposition Duces Tecum of Corporate Designees of Debtors; and (C) Acthar Plaintiffs' Notice of Deposition of Kathleen Breton	20-12522	6/1/21	2633
31	Attestor Limited and Humana Inc.'s Reply in Further Support of Motions to Estimate Acthar-Related Claims and Allow Administrative Claims for all Purposes in these Bankruptcy Cases	20-12522	6/2/21	2657
32	Notice of Service of Attestor Limited and Humana Inc.'s Responses and Objection to Debtors' Interrogatories and Requests for Production of Documents in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	6/2/21	2672

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
33	Attestor Limited and Humana Inc.'s Responses and Objections to Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ⁵	20-12522	6/2/21	N/A
34	Attestor Limited and Humana Inc.'s Responses and Objections to Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ⁶	20-12522	6/2/21	N/A
35	Notice of Service of Attestor Limited and Humana Inc.'s Responses and Objection to Debtors' Interrogatories and Requests for Production of Documents in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	6/17/21	2902

⁵ This item is attached hereto as **Exhibit D** pursuant to Del. Bankr. L.R. 8009-1(b).

⁶ This item is attached hereto as **Exhibit E** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
36	Attestor Limited and Humana Inc.'s Amended Responses and Objections to Debtors' Interrogatories to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ⁷	20-12522	6/17/21	N/A
37	Attestor Limited and Humana Inc.'s Amended Responses and Objections to Debtors' Requests for Production of Documents to the Acthar Insurance Claimants in Connection with Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive) [D.I. 2165] ⁸	20-12522	6/17/21	N/A
38	Disclosure Statement for Joint Chapter 11 Plan of Reorganization of Mallinckrodt plc and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/17/21	2904
39	Order (I) Approving the Disclosure Statement and Form and Manner of Notice of Hearing Thereon; (II) Establishing Solicitation Procedures, (III) Approving the Form and Manner of Notice to Attorneys and Solicitation Directive, (IV) Approving the Form of Ballots, (V) Approving the Form, Manner, and Scope of Confirmation Notices, (VI) Establishing	20-12522	6/17/21	2911

⁷ This item is attached hereto as [Exhibit F](#) pursuant to Del. Bankr. L.R. 8009-1(b).

⁸ This item is attached hereto as [Exhibit G](#) pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
	Certain Deadlines in Connection with Approval of Disclosure Statement and Confirmation of Plan and (VII) Granting Related Relief			
40	Joint Plan of Reorganization of Mallinckrodt plc and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/18/21	2916
41	Disclosure Statement for Joint Plan of Reorganization of Mallinckrodt PLC and its Debtor Affiliates Under Chapter 11 of the Bankruptcy Code	20-12522	6/18/21	2917
42	Acthar Insurance Claimants' Revised and Supplemental Opposition to the Debtors' First Omnibus Objection to "Unsubstantiated" Claims and Acthar Insurance Claimants' Motion for Substantive Consolidation [UNDER SEAL]	20-12522	6/18/21	2924
43	Order Establishing Confirmation Schedule and Protocols	20-12522	6/24/21	2988
44	Notice of Amended Agenda for Video Hearing Scheduled for June 24, 2021 at 1:00 p.m. (ET)	20-12522	6/24/21	2989
45	Notice of Service of Debtors' First Set of Requests for Production of Documents and First Set of Interrogatories to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157)	20-12522	6/29/21	3069

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
46	The Debtors' First Set of Requests for Production of Documents to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157) ⁹	20-12522	6/29/21	N/A
47	The Debtors' First Set of Interrogatories to Humana Inc. Regarding Motion for Claim Estimation and Allowance (Dkt. No. 2157) ¹⁰	20-12522	6/29/21	N/A
48	Notice of Filing of Proposed Redacted Version of Declaration of Jason B. Gott in Support of the Debtors' Objection to Motion for Entry of an Order Authorizing the Glenridge Principals to Examine the Debtor and Direct the Production of Documents Pursuant to Fed. R. Bankr. P. 2004 and Local Bankruptcy Rule 2004-1	20-12522	7/8/21	3167
49	Debtors' Omnibus Reply in Support of First Omnibus Objection to Unsubstantiated Claims (Substantive) [UNDER SEAL]	20-12522	7/9/21	3177
50	[Partial] Transfer of Claim Other than for Security	20-12522	7/15/21	3246
51	Statement of the Official Committee of Unsecured Creditors in Connection with the Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	7/21/21	3316

⁹ This item is attached hereto as [Exhibit H](#) pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁰ This item is attached hereto as [Exhibit I](#) pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
52	Transcript of Video Hearing [Zoom Videoconference] on May 5, 2021 Regarding Motion for Scheduling Order	Adv. No. 21-50428	N/A	2204
53	Transcript of Telephonic Hearing [Zoom Videoconference] on May 12, 2021 Regarding Scheduling	20-12522	N/A	2303
54	Transcript of Video Hearing [Zoom Videoconference] on May 20, 2021 Regarding Administrative Claims Bar Date	20-12522	N/A	2506
55	Transcript of Video Hearing [Zoom Videoconference] on May 26, 2021 Regarding Scheduling	20-12522	N/A	2586
56	Transcript of Video Omnibus Hearing [Zoom Videoconference] on June 2, 2021	20-12522	N/A	2684
57	Transcript of Telephonic Omnibus Hearing [Zoom Videoconference] on June 7, 2021	20-12522	N/A	2752
58	Transcript of Telephonic Disclosure Statement Hearing [Zoom Videoconference] on June 15, 2021	20-12522	N/A	2887
59	Transcript of Telephonic Disclosure Statement Hearing [Zoom Videoconference] on June 16, 2021	20-12522	N/A	2930

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
60	Transcript of Telephonic Hearing [Zoom Videoconference] on July 23, 2021 Regarding Unsubstantiated Claims Objection	20-12522	N/A	3414
61	Notice of Agenda of Matters Scheduled for Hearing on July 23, 2021 at 10:00 a.m.	20-12522	7/21/21	3309
62	Amended Notice of Agenda of Matters Scheduled for Hearing on July 23, 2021 at 9:00 a.m.	20-12522	7/22/21	3389
63	Statement of Attestor Limited Regarding the Motion of Attestor Limited and Humana Inc. for Entry of an Order Pursuant to 11 U.S.C. §§ 105(a) and 502(c) (I) Authorizing Estimation of Humana's Acthar-Related Claims and (II) Allowing Humana's Acthar-Related Claims for all Purposes in These Bankruptcy Cases	20-12522	7/22/21	3400
64	Order Sustaining Debtors' First Omnibus Objection to Unsubstantiated Claims (Substantive)	20-12522	7/23/21	3406
65	Notice of Appeal	20-12522	7/28/21	3457
66	Notice of Errata Regarding Partial Transfer of Claim Other than for Security [D.I. 3246]	20-12522	7/30/21	3491

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
67	Second Amended Complaint ¶¶ 7-8, <i>Humana Inc. v. Mallinckrodt ARD LLC</i> , No. 2:19-cv-06926 (C.D. Cal. Apr. 24, 2020) [D.I. 60] ¹¹	19-6926	4/24/20	60
68	Press Release, Mallinckrodt Will Pay \$100 Million to Settle FTC, State Charges It Illegally Maintained its Monopoly of Specialty Drug Used to Treat Infants, FTC (Jan. 18. 2017), available at https://www.ftc.gov/news-events/press-releases/2017/01/mallinckrodt-will-pay-100-million-settle-ftc-state-charges-it ¹²	N/A	N/A	N/A
69	Drug Maker Mallinckrodt Agrees to Pay Over \$15 Million to Resolve Alleged False Claims Act Liability for “Wining and Dining” Doctors, Department of Justice (Sept. 4, 2019), available at https://www.justice.gov/opa/pr/drug-maker-mallinckrodt-agrees-pay-over-15-million-resolve-alleged-false-claims-act-liability ¹³	N/A	N/A	N/A
70	Order Granting in Part and Denying in Part Defendant’s Motion to Dismiss, <i>Humana Inc. v. Mallinckrodt ARD LLC</i> , No. 2:19-cv-06926 (C.D. Cal. Aug. 14, 2020) [D.I. 80] ¹⁴	19-6926	8/14/20	80

¹¹ This item is attached hereto as **Exhibit J** pursuant to Del. Bankr. L.R. 8009-1(b).

¹² This item is attached hereto as **Exhibit K** pursuant to Del. Bankr. L.R. 8009-1(b).

¹³ This item is attached hereto as **Exhibit L** pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁴ This item is attached hereto as **Exhibit M** pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
71	Creditor's Claims in Bankruptcy Proceedings – The Debtor-Creditor Relationship in Bankruptcy – Allowance and Payment of Claims, Civil Resource Manual, Department of Justice (updated June 1998), available at https://www.justice.gov/jm/civil-resource-manual-64-creditors-claims-bankruptcy-proceedings ¹⁵	N/A	N/A	N/A
72	Joint Debtors and Attestor/Humana Exhibit & Witness List for July 23, 2021 Hearing (July 22, 2021) ¹⁶	N/A	7/22/21	N/A
73	Assented-to Motion to Stay Proceedings, United States of America ex rel. Strunck v. Questor Pharmaceuticals, Inc., No. 12-CV-0175, D.I. 98 (E.D. Pa. Oct. 13, 2020) ¹⁷	12-175	10/13/20	98
74	Complaint in Intervention, United States of America ex rel. Strunck v. Questor Pharmaceuticals, Inc., No. 12-CV-0175, D.I. 57 (E.D. Pa. June 4, 2019) ¹⁸	12-175	6/4/19	57
75	May 24, 2021 Emails Regarding Omnibus Unsubstantiated Claims Objection ¹⁹	N/A	N/A	N/A

¹⁵ This item is attached hereto as [Exhibit N](#) pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁶ This item is attached hereto as [Exhibit O](#) pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁷ This item is attached hereto as [Exhibit P](#) pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁸ This item is attached hereto as [Exhibit Q](#) pursuant to Del. Bankr. L.R. 8009-1(b).

¹⁹ This item is attached hereto as [Exhibit R](#) pursuant to Del. Bankr. L.R. 8009-1(b).

Docket Entries and Other Items

	Document	Docket	Filing/ Service Date	D.I. No.
76	June 23, 2021 Emails Regarding Status Conference; Unsubstantiated Claims Hearing ²⁰	N/A	N/A	N/A
77	July 1, 2021 Emails Regarding Unsubstantiated Claims Objection ²¹	N/A	N/A	N/A

²⁰ This item is attached hereto as **Exhibit S** pursuant to Del. Bankr. L.R. 8009-1(b).

²¹ This item is attached hereto as **Exhibit T** pursuant to Del. Bankr. L.R. 8009-1(b).

Proofs of Claim Subject to Appeal

Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
78	Mallinckrodt plc	2/12/21	3133 ²²
79	Mallinckrodt Canada ULC	2/12/21	3219
80	Mallinckrodt Critical Care Finance LLC	2/12/21	3220
81	Mallinckrodt Brand Pharmaceuticals LLC	2/12/21	3221
82	Mallinckrodt Enterprises UK Limited	2/12/21	3223
83	Mallinckrodt Critical Care Finance LLC	2/12/21	3225
84	Mallinckrodt Enterprises LLC	2/12/21	3226
85	Acthar IP Unlimited Company	2/12/21	3344
86	Infacare Pharmaceutical Corporation	2/12/21	3362
87	Mallinckrodt Buckingham Unlimited Company	2/12/21	3379
88	Mallinckrodt ARD Holdings Limited	2/12/21	3386
89	Mallinckrodt APAP LLC	2/12/21	3393
90	MAK LLC	2/12/21	3394
91	Mallinckrodt ARD LLC	2/12/21	3396
92	Ludlow LLC	2/12/21	3403
93	IMC Exploration Company	2/12/21	3406
94	INO Therapeutics LLC	2/12/21	3411

²² Copies of each proof of claim listed herein are available at:
<https://restructuring.primeclerk.com/mallinckrodt/Home-ClaimInfo>.

Proofs of Claim Subject to Appeal

Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
95	Mallinckrodt ARD Finance LLC	2/12/21	3417
96	Mallinckrodt ARD IP Unlimited	2/12/21	3420
97	Mallinckrodt CB LLC	2/12/21	3423
98	Mallinckrodt Equinox Finance LLC	2/12/21	3433
99	Mallinckrodt ARD Finance LLC	2/12/21	3438
100	Mallinckrodt Group S.à.r.l.	2/12/21	4175
101	Mallinckrodt Lux IP S.à.r.l.	2/12/21	4196
102	Mallinckrodt International Finance SA	2/12/21	4201
103	Mallinckrodt Pharma IP Trading Unlimited Company	2/12/21	4203
104	Mallinckrodt Holdings GmbH	2/12/21	4208
105	Mallinckrodt Pharmaceuticals Ireland Limited	2/12/21	4217
106	Mallinckrodt Windsor S.à.r.l.	2/12/21	4218
107	Mallinckrodt Hospital Products Inc.	2/12/21	4227
108	Mallinckrodt Manufacturing LLC	2/12/21	4234
109	Mallinckrodt Hospital Products IP Unlimited Company	2/12/21	4245
110	MHP Finance LLC	2/12/21	4251
111	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/12/21	4253

Proofs of Claim Subject to Appeal

Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
112	Mallinckrodt US Pool LLC	2/12/21	4286
113	Mallinckrodt IP Unlimited Company	2/12/21	4295
114	Mallinckrodt LLC	2/12/21	4299
115	Mallinckrodt US Holdings LLC	2/12/21	4321
116	Mallinckrodt Pharmaceuticals Limited	2/12/21	4366
117	Mallinckrodt UK Finance LLP	2/12/21	4381
118	ST US Pool LLC	2/12/21	4489
119	Mallinckrodt UK Ltd	2/12/21	4512
120	Therakos, Inc	2/12/21	4514
121	MEH, Inc.	2/12/21	4516
122	MKG Medical UK Ltd	2/12/21	4525
123	Patten Holdings Inc.	2/12/21	4542
124	SpecGx LLC	2/12/21	4546
125	Mallinckrodt Veterinary, Inc.	2/12/21	4548
126	ST Operations LLC	2/12/21	4556
127	MUSHI UK Holdings limited	2/12/21	4559
128	ST Shared Services LLC	2/12/21	4565
129	Sucampo Holdings Inc.	2/12/21	4577

Proofs of Claim Subject to Appeal

Proofs of Claim of Humana Inc.

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
130	MCCH LLC	2/12/21	4583
131	WebsterGx Holdco LLC	2/12/21	4598
132	Mallinckrodt International Holdings S.à.r.l.	2/12/21	4772
133	SpecGx Holdings LLC	2/12/21	4806
134	Ocera Therapeutics, Inc.	2/12/21	4817
135	Sucampo Pharmaceuticals, Inc.	2/12/21	5002
136	MNK 2011 LLC	2/12/21	5018
137	StrataTech Corporation	2/12/21	5024
138	Vtesse LLC	2/12/21	5067
139	ST US Holdings LLC	2/12/21	5080
140	Mallinckrodt Pharmaceuticals Limited	2/12/21	5099
141	Sucampo Pharma Americas LLC	2/12/21	5115

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
142	Mallinckrodt Group S.à.r.l.	2/16/21	5010
143	Mallinckrodt ARD LLC	2/16/21	5012
144	Mallinckrodt Hospital Products Inc.	2/16/21	5195
145	Mallinckrodt ARD IP Unlimited Company	2/16/12	5288
146	Acthar IP Unlimited Company	2/16/21	5309
147	Mallinckrodt Canada ULC	2/16/21	5313
148	Mallinckrodt Enterprises LLC	2/16/21	5314
149	Mallinckrodt Quincy S.à.r.l.	2/16/21	5433
150	Mallinckrodt ARD Holdings Limited	2/16/21	5670
151	Mallinckrodt Equinox Finance LLC	2/16/21	5682
152	Mallinckrodt plc	2/16/21	5685
153	Ludlow LLC	2/16/21	5689
154	Mallinckrodt Holdings GmbH	2/16/21	5691
155	INO Therapeutics LLC	2/16/21	5692
156	IMC Exploration Company	2/16/21	5697
157	Infacare Pharmaceutical Corporation	2/16/21	5701
158	Mallinckrodt ARD Holdings Inc.	2/16/21	5704
159	MAK LLC	2/16/21	5706

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
160	Mallinckrodt APAP LLC	2/16/21	5709
161	Mallinckrodt ARD Finance LLC	2/16/21	5712
162	Mallinckrodt Buckingham Unlimited Company	2/16/21	5716
163	Mallinckrodt Brand Pharmaceuticals LLC	2/16/21	5724
164	Mallinckrodt Enterprises Holdings, Inc.	2/16/21	5729
165	Mallinckrodt Hospital Products IP Unlimited Company	2/16/21	5734
166	Mallinckrodt Critical Care Finance LLC	2/16/21	5737
167	MHP Finance LLP	2/16/21	5742
168	Mallinckrodt CB LLC	2/16/21	5747
169	Mallinckrodt Enterprises UK Limited	2/16/21	5750
170	MNK 2011 LLC	2/16/21	5766
171	Mallinckrodt International Holdings S.à.r.l.	2/16/21	5773
172	Mallinckrodt LLC	2/16/21	5780
173	Mallinckrodt IP Unlimited Company	2/16/21	5784
174	Mallinckrodt International Finance SA	2/16/21	5787
175	Petten Holdings LLC	2/16/21	5790
176	Mallinckrodt Pharmaceuticals Limited	2/16/21	5803

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
177	Mallinckrodt Lux IP S.à.r.l	2/16/21	5805
178	Mallinckrodt Pharmaceuticals Ireland Limited	2/16/21	5812
179	Mallinckrodt Pharma IP Trading Unlimited Company	2/16/21	5825
180	Mallinckrodt UK LLC	2/16/21	5826
181	Mallinckrodt Manufacturing LLC	2/16/21	5828
182	Mallinckrodt US Holdings LLC	2/16/21	5833
183	MCCH LLC	2/16/21	5837
184	Mallinckrodt Veterinary, Inc.	2/16/21	5839
185	Mallinckrodt UK Finance LLP	2/16/21	5840
186	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/16/21	5842
187	Mallinckrodt Windsor S.à.r.l	2/16/21	5846
188	Mallinckrodt US Pool LLC	2/16/21	5850
189	MKG Medical UK Ltd	2/16/21	5869
190	MEH, Inc.	2/16/21	5877
191	MUSHI UK Holdings Limited	2/16/21	5890
192	ST Operations LLC	2/16/21	5908
193	SpecGx Holdings LLC	2/16/21	5913

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of OptumRx Group Holdings, Inc and OptumRx Holdings, LLC

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
194	SpecGx LLC	2/16/21	5917
195	ST US Holdings LLC	2/16/21	5925
196	Ocera Therapeutics, Inc.	2/16/21	5931
197	ST Shared Services LLC	2/16/21	5938
198	ST US Pool LLC	2/16/21	5940
199	Sucampo Pharmaceuticals Inc.	2/16/21	5945
200	Sucampo Pharma Americas LLC	2/16/21	5952
201	Therakos, Inc.	2/16/21	5956
202	Sucampo Holdings, Inc.	2/16/21	5960
203	StrataTech Corporation	2/16/21	5962
204	WebsterGx Holdco LLC	2/16/21	6212
205	Vtesse LLC	2/16/21	6226

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
206	Acthar IP Unlimited Company	2/15/21	4131
207	IMC Exploration Company	2/15/21	4132
208	Mallinckrodt LLC	2/15/21	4137
209	Mallinckrodt Hospital Products IP Unlimited Company	2/15/21	4141
210	Mallinckrodt Pharmaceuticals Ireland Limited	2/15/21	4144
211	INO Therapeutics LLC	2/15/21	4157
212	Mallinckrodt APAP LLC	2/15/21	4159
213	Mallinckrodt plc	2/15/21	4169
214	MAK LLC	2/15/21	4170
215	Mallinckrodt ARD Holdings Inc.	2/15/21	4178
216	Mallinckrodt International Holdings S.à.r.l.	2/15/21	4180
217	Mallinckrodt Manufacturing LLC	2/15/21	4181
218	Mallinckrodt ARD Finance LLC	2/15/21	4205
219	Mallinckrodt International Finance SA	2/15/21	4211
220	Mallinckrodt UK Finance LLP	2/15/21	4213
221	Mallinckrodt ARD IP Unlimited	2/15/21	4219
222	Infacare Pharmaceutical Corporation	2/15/21	4221

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
223	Ludlow LLC	2/15/21	4225
224	Mallinckrodt Brand Pharmaceuticals LLC	2/15/21	4254
225	Mallinckrodt Lux IP S.à.r.l.	2/15/21	4288
226	Mallinckrodt Hospital Products Inc.	2/15/21	4289
227	Mallinckrodt Pharma IP Trading Unlimited Company	2/15/21	4314
228	Mallinckrodt Windsor S.à.r.l.	2/15/21	4320
229	Mallinckrodt US Holdings LLC	2/15/21	4324
230	Mallinckrodt Pharmaceuticals Limited	2/15/21	4335
231	Mallinckrodt Canada ULC	2/15/21	4337
232	Mallinckrodt UK Ltd	2/15/21	4342
233	Mallinckrodt Quincy S.à.r.l.	2/15/21	4344
234	Mallinckrodt CB LLC	2/15/21	4353
235	Mallinckrodt Windsor Ireland Finance Unlimited Company	2/15/21	4363
236	Mallinckrodt ARD LLC	2/15/21	4378
237	Mallinckrodt ARD Holdings Limited	2/15/21	4444
238	Mallinckrodt Hospital Products Inc.	2/15/21	4505
239	MCCH LLC	2/15/21	4509

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
240	Mallinckrodt Buckingham Unlimited Company	2/15/21	4523
241	Mallinckrodt Veterinary, Inc.	2/15/21	4536
242	WebsterGx Holdco LLC	2/15/21	4540
243	Mallinckrodt Critical Care Finance LLC	2/15/21	4544
244	Vtesse LLC	2/15/21	4545
245	Mallinckrodt Enterprises Holdings, Inc.	2/15/21	4552
246	MEH, Inc.	2/15/21	4555
247	Mallinckrodt US Pool LLC	2/15/21	4558
248	Mallinckrodt Enterprises UK Limited	2/15/21	4564
249	Mallinckrodt Equinox Finance LLC	2/15/21	4568
250	Mallinckrodt Enterprises LLC	2/15/21	4572
251	MHP Finance LLC	2/15/21	4576
252	Mallinckrodt Holdings GmbH	2/15/21	4580
253	MUSHI UK Holdings Limited	2/15/21	4588
254	Mallinckrodt Group S.à.r.l.	2/15/21	4593
255	MNK 2011 LLC	2/15/21	4597
256	StrataTech Corporation	2/15/21	4787
257	MKG Medical UK Ltd	2/15/21	4808

Proofs of Claim Subject to Appeal

Proofs of Claim of Avon Holdings I LLC as Transferee of United HealthCare Services Inc

	Debtor Against Which Claim Was Filed	Filing Date	Claim No.
258	ST US Pool LLC	2/15/21	4853
259	ST Shared Services LLC	2/15/21	5171
260	ST US Holdings LLC	2/15/21	5175
261	Sucampo Holdings Inc.	2/15/21	5423
262	Therakos, Inc.	2/15/21	5425
263	Sucampo Pharmaceuticals, Inc.	2/15/21	5431
264	Sucampo Pharma Americas LLC	2/15/21	5448
265	SpecGx LLC	2/15/21	5624
266	Petten Holdings Inc.	2/15/21	5638
267	Ocera Therapeutics, Inc.	2/15/21	5667
268	SpecGx Holdings LLC	2/15/21	5674
269	ST Operations LLC	2/15/21	5717

Dated: August 9, 2021
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